

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**49 Sweet Grass**  
**0865 Big Timber Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,488,794.23	1,429,269.12	0.00	59,525.11	0.00	0.00
21XX Support Services - Students	17,689.31	17,689.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,987.24	7,987.24	0.00	0.00	0.00	0.00
222X Educational Media Services	4,303.44	4,303.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	102,934.76	102,286.16	0.00	648.60	0.00	0.00
24XX Support Services - School Administration	56,732.31	56,732.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,774.40	0.00	23,774.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	153,096.99	152,729.43	0.00	367.56	0.00	0.00
27XX Student Transportation Services	17,527.98	8,942.45	0.00	8,585.53	0.00	0.00
31XX Food Services	92,284.61	92,284.61	0.00	0.00	0.00	0.00
33XX Community Services	1,189.15	1,189.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,849.22	30,849.22	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,978.00	0.00	XXXXXXXXXX	2,978.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,775.53	4,775.53	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>2,004,917.17</b>	<b>1,909,037.97</b>	<b>23,774.40</b>	<b>72,104.80</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**49 Sweet Grass**  
**0865 Big Timber Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,004,917.17					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 23,774.40/1,909,037.97		1.25%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**49 Sweet Grass  
0868 Melville Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	101,213.81	101,213.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,337.80	1,337.80	0.00	0.00	0.00	0.00
222X Educational Media Services	5,360.92	5,360.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,795.31	3,795.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,320.44	0.00	3,058.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,090.21	7,090.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,328.75	2,328.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	16,915.00	0.00	XXXXXXXXXX	16,915.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,786.45	2,786.45	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	145,148.69	123,913.25	3,058.51	16,915.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	145,148.69					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 3,058.51/123,913.25		2.47%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**49 Sweet Grass**  
**0872 Greycliff Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	152,760.01	152,760.01	0.00	0.00	0.00	0.00
222X Educational Media Services	10,739.11	2,484.11	0.00	8,255.00	0.00	0.00
23XX Support Services - General Administration	2,287.56	2,287.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,362.62	0.00	4,362.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	24,478.03	12,526.92	0.00	11,951.11	0.00	0.00
27XX Student Transportation Services	4,007.11	4,007.11	0.00	0.00	0.00	0.00
31XX Food Services	12,463.26	10,768.26	0.00	1,695.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,921.19	5,921.19	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	217,018.89	190,755.16	4,362.62	21,901.11	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	217,018.89					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 4,362.62/190,755.16		2.29%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**49 Sweet Grass  
0875 McLeod Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	83,993.33	83,993.33	0.00	0.00	0.00	0.00
222X Educational Media Services	1,404.41	1,404.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,113.84	5,113.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,747.84	0.00	3,747.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,179.43	10,284.43	0.00	2,895.00	0.00	0.00
27XX Student Transportation Services	3,591.24	3,591.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,308.89	3,308.89	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	114,338.98	107,696.14	3,747.84	2,895.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	114,338.98					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 3,747.84/107,696.14		3.48%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**49 Sweet Grass**  
**0882 Sweet Grass County H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	976,866.54	976,866.54	0.00	0.00	0.00	0.00
21XX Support Services - Students	68,212.09	68,212.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,296.00	3,296.00	0.00	0.00	0.00	0.00
222X Educational Media Services	49,863.54	49,863.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	114,510.22	114,510.22	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	105,165.15	105,165.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	55,158.04	0.00	44,896.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	153,690.87	153,690.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	267,228.69	183,352.61	0.00	83,876.08	0.00	0.00
31XX Food Services	125,129.92	125,129.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,120.32	19,120.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,154.01	54,154.01	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,633.86	2,633.86	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,995,029.25	1,855,995.13	44,896.25	83,876.08	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,995,029.25					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 44,896.25/1,855,995.13		2.42%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
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